



**This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.**

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 9/18/2000

Ancillary Document being reviewed (provide number and title): ETA 575.04.111—Loan Application Deposits

Date last Issued: May 31, 1996

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-146 (National and state banks, mutual savings banks, savings and loan associations and other financial institutions)

Purpose of the document: The excise tax advisory (ETA) clarifies when loan application deposits may be excluded from the measure of B&O tax as an advance under WAC 458-20-111.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Review recommendation:**

- A. Update  
B. Repeal  
C. Leave as is  
D. Incorporate into rule and repeal

<b>X</b>

**Briefly explain your recommendation:**

**This ETA provides information that should be incorporated into a rule to provide an easier and more binding source of guidance for taxpayers on this issue. Although the ETA is based upon WAC 458-20-111, it deals with an income issue that is generally specific to lending institutions. Thus, it would be appropriate for this ETA to be included in the rule for lending institutions rather than in the more general Rule 111.**

---

**Manager Action:** ☐ Accepted recommendation

Date: \_\_\_\_\_

☐ Returned for further review

Date: \_\_\_\_\_

Comments \_\_\_\_\_